PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of Docket No: O80180

Fumiko SHIRAISHI, et al.

Appln. No.: 10/792,297 Group Art Unit: 1793

Confirmation No.: 3153 Examiner: John P. SHEEHAN

Filed: March 4, 2004

For: METHOD OF MANUFACTURING MAGNETIC PARTICLE, MAGNETIC PARTICLE AND

MAGNETIC RECORDING MEDIUM

AMENDMENT UNDER 37 C.F.R. § 1.111

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This Amendment is submitted in response to the Office Action dated February 7, 2008. Review and reconsideration on the merits in view of the following remarks is respectfully requested.

A Petition for Extension of Time for one month is attached hereto and incorporated herein by reference, extending the time for response from May 7, 2008 to June 9, 2008 (timely filed, June 7, 2008 being a Saturday).

Please amend the above-identified application as follows on the accompanying pages.

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